

KPMG Peat Marwick
Cost Allocation Planning & Performance System
OFFICE OF PERFORMANCE IMPROVEMENT Cost Pool
For the Period Ended September 30, 2003

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	\$1,768,116		\$1,768,116
Cross Allocations from Other Pools			
Equipment Use Allowance	1,984		1,984
Information Technology Department	0	120	120
Employee Relations	0	6,071	6,071
Finance Department	0	912	912
Procurement Management	0	0	0
County Manager	0	3,514	3,514
Business Development	0	0	0
Fair Employment Practices	0	305	305
GSA - Fleet Management	0	27	27
GSA - Materials Management	0	288	288
GSA - Risk Management	0	50	50
GSA - Construction Management	0	126	126
Total Cross Allocations from Other Pools	1,984	11,413	13,397
Total Cost to be Allocated	\$1,770,100	11,413	\$1,781,513

Allocation to Benefiting Activities	First Apportionment			Second Apportionment			Total Allocation
	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation	
Employee Relations	\$2	2.000	\$35,402	2	2.000	228	\$35,630
Finance Department	1	1.000	17,701	1	1.000	114	17,815
Office of Management and Budget	18	18.000	318,618	18	18.000	2,054	320,672
Procurement Management	1	1.000	17,701	1	1.000	114	17,815
County Manager	6	6.000	106,206	6	6.000	685	106,891
GSA - Fleet Management	2	2.000	35,402	2	2.000	228	35,630
GSA - Materials Management	1	1.000	17,701	1	1.000	114	17,815
GSA - Facilities and Utilities Management	1	1.000	17,701	1	1.000	114	17,815
GSA - Construction Management	1	1.000	17,701	1	1.000	114	17,815
Solid Waste Management	3	3.000	53,103	3	3.000	342	53,445
Parks and Recreation	5	5.000	88,505	5	5.000	571	89,076
Non-Departmental	40	40.000	708,040	40	40.000	4,565	712,605
Fire Department	13	13.000	230,113	13	13.000	1,484	231,597
Tax Collector	2	2.000	35,402	2	2.000	228	35,630
Corrections and Rehabilitation	4	4.000	70,804	4	4.000	457	71,261
Net Allocation	100	100.000	\$1,770,100	100	100.000	11,413	\$1,781,513
Direct Costs							
Subtotal			\$1,770,100				\$1,781,513
Unallocated Costs							
Total Allocation	100	100.000	\$1,770,100	100	100.000	11,413	\$1,781,513

OFFICE OF PERFORMANCE IMPROVEMENT Cost Pool allocated on the basis of ACTUAL TIME EXPENDED ON PROJECTS ON EACH DEPARTMENT.

